

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *company age*, *leverage*, *company size* dan *environmental performance* terhadap *corporate social responsibility disclosure* dengan profitabilitas sebagai variabel *moderating* melalui laporan tahunan yang telah disusun oleh perusahaan industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia.

Populasi dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* pada perusahaan industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2012-2016 dan berdasarkan kriteria yang telah ditentukan maka diperoleh sebanyak 26 perusahaan per tahun yang menjadi sampel. Metode analisis yang digunakan adalah analisis regresi berganda dengan alat bantu aplikasi SPSS (*Statistical Product and Service Solutions*).

Hasil penelitian menunjukkan bahwa *leverage* berpengaruh negatif dan signifikan terhadap *corporate social responsibility disclosure*, *company size* dan *environmental performance* berpengaruh positif dan signifikan terhadap *corporate social responsibility disclosure*. Sedangkan *company age* tidak berpengaruh signifikan terhadap *corporate social responsibility disclosure*. Profitabilitas sebagai variabel moderasi mampu memperkuat hubungan antara *environmental performance* terhadap *corporate social responsibility disclosure*. Sedangkan Profitabilitas sebagai variabel moderasi memperlemah hubungan antara *company age*, *leverage*, dan *company size* terhadap *corporate social responsibility disclosure*.

**Kata Kunci:** teori *stakeholder*, teori legitimasi, profitabilitas, dan *corporate social responsibility disclosure*

## ABSTRACT

This research aims to examine the effect of company age, leverage, company size and environmental performance on corporate social responsibility disclosure with profitability as a moderating variable through annual reports that have been prepared by basic and chemical industry companies listed in Indonesia Stock Exchange.

The population in this research is obtained by using purposive sampling method on basic industrial and chemical company which listed in Indonesia Stock Exchange (IDX) during period 2012-2016 and based on predetermined criterion hence obtained as many as 26 companies per year which become sample. The analytical method used is multiple regression analysis using SPSS application tools (Statistical Product and Service Solutions).

The results showed that leverage has a negative and significant influence on corporate social responsibility disclosure, company size and environmental performance have positive and significant impact on corporate social responsibility disclosure. While company age does not significantly influence corporate social responsibility disclosure. Profitability as a moderating variable can strengthen the relationship between environmental performances against corporate social responsibility disclosure. While Profitability as a moderating variable weakens the relationship between company age, leverage, and company size against corporate social responsibility disclosure.

**Keywords:** stakeholder theory, legitimacy theory, profitability and corporate social responsibility disclosure